

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF WISCONSIN

In re:

HAROLD F. JUNG AND ALIA I. JUNG,

Debtors.

Case No. 1:18-bk-12211-CJF
Chapter 7

HAROLD F. JUNG,

Plaintiff,

v.

INTERNAL REVENUE SERVICE,

Defendant.

Case No. 1:18-ap-00052-CJF

UNITED STATES' ANSWER

The United States, improperly sued as the Internal Revenue Service, answers Harold F. Jung's adversary complaint as follows:

1. The United States admits the allegations contained in paragraph 1 of the adversary complaint.
2. The United States admits the allegation contained in paragraph 2 of the adversary complaint.
3. The United States admits the allegation contained in paragraph 3 of the adversary complaint.
4. The United States admits the allegation contained in paragraph 4 of the adversary complaint.
5. The United States admits the allegation contained in paragraph 5 of the adversary complaint.

6. The United States denies the allegation contained in paragraph 6 of the adversary complaint but admits that it is a creditor of the debtor and that the IRS is an agency of the United States.

7. The United States realleges and incorporates its responses above to paragraphs 1 through 6 of the adversary complaint.

8. The United States admits the allegation contained in paragraph 8 of the adversary complaint.

9. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 9 of the adversary complaint.

10. The United States admits the allegation contained in paragraph 10 of the adversary complaint.

11. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 11 of the adversary complaint.

12. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 12 of the adversary complaint.

13. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 13 of the adversary complaint.

14. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 14 of the adversary complaint but admits that the IRS determined that Jung was not entitled to deductions for certain business expenses and disallowed them for Jung's 2008 tax year.

15. The United States admits the allegations contained in paragraph 15 of the adversary complaint to the extent they refer to Jung's tax years 2008 through 2012 and denies the remaining

allegations.

16. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 16 of the adversary complaint.

17. The United States realleges and incorporates its responses above to paragraphs 1 through 15 of the adversary complaint.

18. The United States lacks knowledge or information sufficient to form a belief about the truth of the allegation contained in paragraph 18 of the adversary complaint.

19. The United States admits the allegation contained in paragraph 19 of the adversary complaint.

20. The United States denies the allegation contained in paragraph 20 of the adversary complaint.

21. The United States denies the allegation contained in paragraph 21 of the adversary complaint.

22. The United States denies the allegation contained in paragraph 22 of the adversary complaint.

23. The United States admits the allegation contained in paragraph 23 of the adversary complaint.

24. The United States denies the allegations contained in paragraph 24 (including subparagraphs a-e) of the adversary complaint.

WHEREFORE, the United States respectfully requests that this Court:

(a) Determine that the deficiencies asserted by the IRS against Harold Jung are correct;

(b) Determine that Harold Jung's tax liabilities are not dischargeable; and

(c) Grant the United States its costs and such other and further relief as the court deems proper.

Dated: March 12, 2019

Respectfully submitted,

SCOTT C. BLADER
Acting United States Attorney

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

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CERTIFICATE OF SERVICE

I hereby certify that on March 12, 2019, I electronically filed the UNITED STATES' ANSWER with the Clerk of Court using the CM/ECF system, which will notify the following:

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